

## HEARING

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

#### REASONS FOR DECISION

**In the matter of:** Mr Abdul Ahad Shabbir

**Heard on:** Tuesday, 09 November 2021

**Location:** Remotely via Microsoft Teams

**Committee:** Mrs Kate Douglas  
Mr Trevor Faulkner (Accountant)  
Mrs Jackie Alexander (Lay)

**Legal Adviser:** Mr Robin Havard (Legal Adviser)

**Persons present  
and capacity:** Mr Benjamin Jowett (ACCA Case Presenter)  
Ms Anna Packowska (Hearings Officer)

**Summary** Exclusion from membership  
with immediate effect

**Costs:** £6,000

#### ACCA



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## **PRELIMINARY APPLICATIONS**

### **SERVICE OF PAPERS**

1. The Committee had considered the following documents: a hearing bundle (pages 1 to 250), a Tabled Additional (1) bundle (pages 1 to 5), a Tabled Additional (2) bundle (pages 1 to 9), a service bundle (pages 1 to 16), and a second Service Bundle (pages 1 to 2). The Committee had also considered legal advice, which it had accepted.
2. The Committee had read the letter dated 12 October 2021 sent from ACCA by email to Mr Shabbir and had noted the subsequent emails sent to Mr Shabbir with the necessary link and password to enable Mr Shabbir to gain access to the letter and the documents relating to this hearing. The Committee was satisfied that such emails had been sent to his registered email address in accordance with regulation 22 of the Complaints and Disciplinary Regulations 2014 as amended ("CDR"). The Committee had noted that the emails had been delivered successfully.
3. The emails and the documents to which Mr Shabbir had access also contained the necessary information in accordance with CDR10. Consequently, the Committee decided that Mr Shabbir had been properly served with the proceedings.

### **PROCEEDING IN ABSENCE**

4. On 3 November 2021, ACCA sent an email to Mr Shabbir asking him to indicate whether he intended to attend the hearing, reminding him of the date of hearing and also that, at ACCA's expense, Mr Shabbir could join the hearing remotely, either by telephone or video link.
5. On 3 November 2021, Mr Shabbir sent an email to ACCA stating, *"In reply to your email in the thread, please note that I will not be attending the hearing"*.

6. On 3 November 2021, ACCA replied to Mr Shabbir asking him to confirm that he was content for the hearing to proceed in his absence.
7. On 5 November 2021, Mr Shabbir sent an email confirming that he was content for the hearing to proceed in his absence.
8. The Committee concluded that ACCA had done everything possible to enable Mr Shabbir to attend the hearing. Taking account of this email from Mr Shabbir, the Committee concluded that Mr Shabbir had voluntarily absented himself from the hearing, which he could have joined by telephone or video link.
9. The Committee was also satisfied that, taking account of the seriousness of the allegations, it was in the public interest to proceed. The Committee did not consider that any benefit would be derived in adjourning the hearing and, as stated, Mr Shabbir had consented to the hearing proceeding in his absence. Finally, the Committee considered that it was in a position to reach proper findings of fact on the written evidence presented to it by ACCA, to include the written responses provided by Mr Shabbir.
10. The Committee ordered that the hearing should proceed in the absence of Mr Shabbir.

#### **APPLICATION TO AMEND THE ALLEGATIONS**

11. Mr Jowett applied to amend allegations 1b and 2a. Notice of the application had been sent to Mr Shabbir by email on the morning of 8 November 2021.
12. With regard to allegation 1a, two errors had been made in respect of the heading or subject matter of the Performance Objectives ("PO") in respect of PO5 and PO6.
13. In the original allegation, the subject matter of PO5 was described as "Record and process transactions and events", whereas the correct subject matter was "Leadership and management".

14. Secondly, in the original allegation, the subject matter of PO6 was described as "Prepare external financial reports" whereas the correct subject matter was "Record and process transactions and events".
15. The application was to amend allegation 1a so that it referred to the correct subject matter in respect of PO5 and PO6.
16. The Committee was satisfied that, on an inspection of the documents in the bundle, the errors were clearly identifiable and that the amendments would cause no prejudice to Mr Shabbir. Indeed, the correct POs were set out in a letter sent by email to Mr Shabbir on 24 January 2020 and 18 March 2021. Furthermore, in his responses, Mr Shabbir claimed that he had used his own words when preparing the PO statements and had not made specific reference to any one individual statement. The Committee therefore granted the applications.
17. Mr Jowett also requested an amendment to allegation 2a to simply refer to Practical Experience supervisor in the singular as opposed to the plural. Again, such an amendment caused no prejudice to Mr Shabbir and the Committee granted the application.

### **ALLEGATIONS (as amended)**

Mr Abdul Ahad Shabbir, at all material times an ACCA affiliate

1. Submitted or caused to be submitted to ACCA on or about 28 May 2017 an ACCA Practical Experience training record which purported to confirm:
  - a. his Practical Experience Supervisor in respect of his practical experience training in some or all of the period between 11 December 2013 to 28 May 2017 was Mr A when Mr A did not and or could not supervise his practical experience training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance (the Guidance).

b. had achieved the Performance Objective 1: Ethics and professionalism, Performance Objective 3: Strategy and innovation, Performance Objective 4: Governance, risk and control, Performance Objective 5: Leadership and management, Performance Objective 6: Record and process transactions and events.

2. Mr Shabbir's conduct in respect of the matters described in allegation 1 above was:

a. In respect of allegation 1a, dishonest, in that Mr Shabbir sought to confirm his Practical Experience supervisor did and could supervise his practical experience training in accordance with ACCA's requirements which he knew to be untrue.

b. In respect of allegation 1b dishonest, in that Mr Shabbir knew he had not achieved the performance objectives referred to in paragraph 1 b as described in the corresponding performance objective statements or at all.

c. In the alternative, any or all of the conduct referred to in paragraph 1 above demonstrates a failure to be straightforward and honest and accordingly is contrary to the Fundamental Principle of Integrity, as applicable 2017.

3. In the further alternative to allegations 2a and or 2b above, such conduct was reckless in that it was in wilful disregard of ACCA's Guidance to ensure (i) Practical Experience Supervisors met the specified requirements in terms of qualification and supervision of the trainee and or (ii) that the performance objective statements referred to in paragraph 1 b accurately set out how the corresponding objective had been met.

4. By reason of his conduct, Mr Shabbir is guilty of misconduct pursuant to ACCA bye-law 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

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

### **Allegations 1a and 1b**

18. On 31 January 2015, Mr Shabbir passed and completed his ACCA examinations. On 9 June 2017, he became a member of ACCA.
19. Mr A became an ACCA member on 23 September 2016.
20. Regulation 3(a) of ACCA's Membership Regulations provides that an ACCA trainee cannot become a member of ACCA until they have completed three years of approved work experience, in accordance with ACCA's Practical Experience Requirement ("PER").
21. The Committee had considered the evidence of ACCA's Professional Team Manager, Mr Stephen Baillie, set out in his statement dated 15 April 2021. The content of his statement had not been challenged by Mr Shabbir, and the Committee made the following findings of fact.
22. The following abbreviations have been used:  
  
PER – Practical Experience Requirement;  
PES – Practical Experience Supervisor;  
PO – Performance Objective.
23. The requirements in respect of procedural validation of the completion of a trainee's three years' approved work experience was as follows:
  - a) ACCA's PER is based on the International Federation of Accountants (IFAC) International Education Standard 5, PER. ACCA's PER develops the professional knowledge and values, ethics and behaviours needed to become a professionally qualified accountant.

- b) ACCA's PER has three components. As at 2012, and therefore at the time that Mr Shabbir claimed to have started his work experience in 2014, trainees must achieve 13 POs. In 2016, this was revised to nine, made up of five "Essential" and any four "Technical" POs. This can be attained by gaining the experience required to achieve the necessary elements for each PO and complete a personal statement for each PO, which are signed off by the trainee's practical experience supervisor (PES), formerly known as a workplace mentor. Trainees must complete 36 months experience in one or more accounting or finance-related roles which are verified by their PES. Trainees must regularly record their PER progress in the online "MyExperience" recording tool, which is accessed via ACCA's online portal "myACCA".
- c) A trainee's personal statement for each PO must be a 200-500-word concise explanation of how they have achieved the PO. Trainees must provide examples of tasks they have been involved with to illustrate their personal statement. Trainees' statements must be unique to their own work experience.
- d) It is a trainee's responsibility to find a PES who must be a qualified accountant recognised by law in the trainee's country and or a member of an IFAC body with knowledge of the trainee's work. A PES will therefore usually be a trainee's line manager, or the person to whom the trainee reports on projects or activities. A PES cannot sign off experience that a trainee has not been able to demonstrate to them in the workplace. If a PES is not a trainee's line manager, then the PES may consult with the trainee's line manager, who would act as the trainee's mentor, to validate their experience.
- e) Trainees must enter their PES's details into the "MyExperience" recording tool and send their PES an invitation to register as their PES. Trainees cannot submit anything to their PES until the PES is registered. The PES can only register if he or she is a qualified accountant. It is the trainee's responsibility to ensure that his PES is qualified to act as a PES.

- f) Guidance about ACCA's PER including trainees' responsibilities and the necessary qualifications of a PES and their role, is, and was throughout the material time, published on ACCA's website
24. Mr Shabbir's PER record showed that he claimed 27 months of workplace experience at Firm A between 11 December 2013 to 22 March 2016.
25. Mr Shabbir's PER record also showed that he claimed 13 months of workplace experience at Firm B between 1 April 2016 to 24 May 2017.
26. Despite having to establish 36 months of practical work experience, Mr Shabbir only showed Mr A as his PES for the 13-month period relating to Firm B.
27. In his PER record, it was recorded that Mr Shabbir submitted nine PO statements for approval to Mr A on 26 and 28 May 2017. They were all approved by Mr A on the same day that they were submitted to him.
28. In his first response to ACCA, Mr Shabbir stated the following,

*"I came to register Mr A as my PER supervisor through professional acquaintance as I often used to collaborate with him during my new job in 2016-17 roughly. He often guided me whenever felt short of knowledge and practical application of different accounting related issues specially with regards to government regulatory authorities and taxation issues.*

*He was not my line manager, he was just an ACCA member that I knew and he was well aware of the work I undertook with my employer. This reasons I chose him as a supervisor (sic). He was aware of the work. I was doing and often helped me with issues if any may arise." (sic)*

29. Mr Shabbir further explained,

*"He Mr A used to work for the same employer before I got employed as an external accountant. IFAC supervisors are not always available in such*



*institutes and instead of totally wasting my experience I thought it to be a better step to get the experience supervised by an ACCA member who was through all angles aware of my work and even the exact workplace.”*

30. Mr Shabbir attempted to explain how he was supervised by Mr A and how he completed his PER records. He stated that no-one assisted him to write his records and no-one provided him with assistance in submitting the Performance Objective statements to Mr A.

31. Mr Shabbir provided evidence of his employment with documentation from Firm B and he maintained that he carried out the work he detailed in his PO statements.

32. On 22 June 2021, ACCA contacted Mr Shabbir and asked him questions about Person B and Person C who were listed as supervisors who had approved “time” in his PER record. The questions included a request for details of their roles in supervising and training him and what steps Mr Shabbir took to satisfy himself that they were qualified accountants. ACCA also asked for their membership details, if indeed they were qualified accountants.

33. On 28 June 2021 Mr Shabbir responded, stating,

*“In response to your email dated 22-Jun-2021, I would like to clarify that neither Person C nor Person B have ever been members of any accounting body. These gentlemen were added to my PER supervision on behest of my ACCA Membership supervisor Mr A. Person B and Person C were my seniors at that time and I used to report to them for almost all tasks and they are the ones who trained me for my job. Being my seniors, their role was to train and supervise almost each and every task I was assigned and I was directly reportable to them for all the experience claimed in PER. As far as ACCA PER portal and details go, they only approved my time and confirmed my experience to Mr A, the PER objectives were then approved by Mr A.”*

34. On 18 March 2021 Mr Shabbir was asked to explain why:

- (a) his PO1 statement was effectively identical to the PO1 statements of two other trainees;
  - (b) his PO3 statement was effectively identical to the PO3 statements of five trainees and that of Mr A's;
  - (c) his PO4 statement was effectively identical to the PO4 statement of one other trainee;
  - (d) his PO5 statement was effectively identical to the PO5 statement of five other trainees, and
  - (e) his PO6 statement was effectively identical to the PO6 statement of three other trainees.
35. On 23 April 2021, in response to an enquiry made by ACCA regarding the validity and similarity of his PO statements to those of other trainees, Mr Shabbir enclosed a letter from Firm A dated 22 April 2021. The letter stated that the work experience claimed by Mr Shabbir in his ACCA PER was accurate, and that Mr Shabbir had provided services to their organisation in relation to POs 1, 3, 4, 5 and 6. It was signed by a Person D. "General Manager".
36. However, there was no evidence to suggest that Person D was qualified to confirm that Mr Shabbir had provided, *"his excellent services to our organization with respect to the performance objectives under question..."*
37. Mr Shabbir maintained that he had carried out the work he detailed in his PO statements. Indeed, he stated in his email:
- "I wrote these performance objectives in my words but after appropriate amendments. I omitted Some of my work experiences intentionally as they were beyond the scope of knowledge of Mr A."(sic)*
38. The Committee rejected Mr Shabbir's assertion that his PO statements were in his own words.

39. As an example, the following was the PO statement for Mr Shabbir in respect of PO1: Ethics and professionalism:

*"The first situation in which I was facing such a thing. Decision was not such a difficult one. The incentive was that my job could have been permanent and some bonus being received. What I simply did was I report my senior that I don't want to be a part of all this. So my name should be excluded from it. As per my thoughts it was a worst situation but actually it wasn't. What I learnt from this situation is that how to report and to whom to report in an organisation. And what possible situations could a person face and how it could impact anyone's post or position. In this situation if I would have had not acted ethically would not have an a such impact on the organisation or partners wealth as any company which will contract with the company is ultimately going to give revenues to the organisation. This is possibly the dilemma faced by the individual. The only impact would have been is on myself. As once I would have involved, it would have resulted in me being involved forever and this would have bypassed the code of conduct of my professional body that is ACCA. The incentive is test basically for the bad act. Which I declared not it to be in my favor."*

40. The following was the PO statement of one of the other trainees in respect of PO1:

*"This was the first situation in which I was facing such a thing. Decision was not such a difficult one. The incentive was that my job could have been permanent and some bonus being received. What I simply did was I report my senior that I don't want to be a part of all this. So my name should be excluded from it. As per my thoughts it was a worst situation but actually it wasn't. What I learnt from this situation is that how to report and to whom to report in an organisation. And what possible situations could a person face and how it could impact anyone's post or position. In this situation if I would have had not acted ethically would not have an a such impact on the organisation or partners wealth as any company which will contract with the company is ultimately going to give revenues to the organisation. This is possibly the dilemma faced by the*

*individual. The only impact would have been is on myself. As once I would have involved, it would have resulted in me being involved forever and this would have by passed the code of conduct of my professional body that is ACCA. The incentive is test basically for the bad act. Which I declared not it to be in my favor."*

41. The Committee found that, apart from the opening few words, the content of the statements were effectively the same. Furthermore, they were the same both grammatically and typographically.
42. Having examined the statements which were contained within the main bundle and also summarised in Tabled Additional (2), the Committee made the same finding in respect of the PO statements in respect of POs 3, 4, 5 and 6. The Committee found that Mr Shabbir's:
  - PO3 statement was effectively identical to the PO3 statements of five trainees and that of Mr A's;
  - PO4 statement was effectively identical to the PO4 statement of one other trainee;
  - PO5 statement was effectively identical to the PO5 statement of five other trainees who are being investigated for similar conduct, and
  - PO6 statement was effectively identical to the PO6 statement of three other trainees.
43. On 29 January 2021, ACCA's Disciplinary Committee found that Mr A, who did not become a member of ACCA until 23 September 2016 and who could not therefore have been a PES before 23 September 2016, had:
  - approved the POs and/or supporting statements of 52 ACCA trainees, including Mr Shabbir's, when Mr A had no reasonable basis for believing they had been achieved and/or were true;

- falsely represented to ACCA that he had supervised the work experience of 52 ACCA trainees, including Mr Shabbir, in accordance with ACCA's PER;
  - improperly assisted 52 ACCA trainees, including Mr Shabbir, in completing their supporting statements as evidence of their achievements of their ACCA Practical Experience performance objectives, and
  - improperly participated in, or been otherwise connected with, an arrangement to assist 52 ACCA trainees to draft and/or approve their supporting statements as evidence of their achievement of their ACCA Practical Experience performance objectives, when those trainees were unable or unwilling to properly obtain verification from a supervisor that they had met ACCA's Practical Experience Requirements.
44. In respect of allegation 1a, as stated, the Committee found that Mr A did not become an ACCA member until 23 September 2016. Mr A could not be Mr Shabbir's PES until and unless he was qualified to do so. Consequently, he was only able to do so with effect from 23 September 2016.
45. Therefore, the Committee found that Mr A could not have acted as Mr Shabbir's supervisor for any of the time Mr Shabbir claimed to have worked for Firm A between 11 December 2013 and 22 March 2016.
46. Furthermore, Mr A could not have acted as Mr Shabbir's supervisor for almost half of the period during which Mr Shabbir claimed to have worked for Firm B from 1 April 2016 to 24 May 2017.
47. The Committee rejected Mr Shabbir's claim to have had regular contact with Mr A.
48. In reaching its finding, the Committee had taken account of the following:

(a) there was no evidence at all of any such contact;

(b) It was also suggested by Mr Shabbir that there was regular contact between Mr A and Person C at Firm A and Person B at Firm B. However, Mr A only became involved with Mr Shabbir some months after Mr Shabbir had left Firm A and there was no evidence of any contact. Secondly, there was no evidence of any contact and liaison between Person B and Mr A. The Committee found that there had been no contact between Mr A and Person C and Person B;

(c) It had been found in proceedings against Mr A that Mr A had not conducted any supervision either of Mr Shabbir or any of the other 51 trainees;

(d) Finally, it had been found that Mr Shabbir had deliberately submitted PO statements which were identical to the PO statements of other trainees who had purported to be supervised by Mr A when he knew they did not accurately reflect the work that he had undertaken.

49. The Committee was satisfied, on the balance of probabilities, that Mr Shabbir knew that Mr A was not qualified to, and therefore could not, act as his PES.

50. Furthermore, the Committee found that Mr A did not supervise Mr Shabbir's practical experience.

51. On this basis, the Committee found the facts of allegation 1a proved.

52. With regard to the statements submitted by Mr Shabbir in respect of PO1, PO3, PO4, PO5, and PO6, the Committee noted that it was a stipulation of ACCA's PER that the words in the statements must be unique to the trainee who had undertaken the practical training.

53. The Committee found that the words used by Mr Shabbir were not his own and that he had effectively adopted the words which had been provided to him in a

form of template by Mr A. This was a clear abuse of the process of validation and no weight could be placed on the description of the experiences gained as suggested in the statements.

54. The Committee repeated its findings at paragraphs 34 to 41 above.
55. The Committee had not found Mr Shabbir's explanations contained in his responses, and his assertion that, in preparing the statements, "*I wrote these performance objectives in my words*", to be either plausible or credible.
56. On this basis, the Committee found the facts of allegation 1b proved.

#### **Allegations 2a and 2b**

57. The Committee relied upon its findings of fact under allegations 1a and 1b above.
58. The Committee had found that Mr Shabbir knew that Mr A had not supervised his practical training and he knew that Mr Shabbir was not qualified to supervise his practical experience.
59. The Committee had also found that Mr Shabbir had failed to write the statements in support of PO1, PO3, PO4, PO5, and PO6 in his own words. He had simply adopted words used by others and therefore there was no guarantee whatsoever that the description would match in any way the practical experience of Mr Shabbir.
60. The Committee was satisfied that, by the standards of ordinary decent people, such conduct would be considered to be dishonest.
61. Consequently, the Committee found allegations 2a and 2b proved.

### **Allegation 2c**

62. On the basis that this allegation was pleaded in the alternative to allegation 2a and 2b, the Committee made no finding in respect of it.

### **Allegations 3a and b**

63. On the basis that this allegation was pleaded in the alternative to allegation 2a and 2b, the Committee made no finding in respect of it.

### **Allegation 4**

64. Taking account of its findings that Mr Shabbir had acted dishonestly, the Committee was satisfied that he was guilty of misconduct in that such conduct could properly be described as deplorable. In the Committee's judgement, it brought discredit to Mr Shabbir, the Association and the accountancy profession.
65. The Committee found allegation 4 proved.

### **SANCTION AND REASONS**

66. The Committee considered what sanction, if any, to impose taking into account all it had read in the bundle of documents, ACCA's Guidance for Disciplinary Sanctions, and the principle of proportionality. It had also listened to legal advice from the Legal Adviser, which it accepted.
67. The Committee considered the available sanctions in increasing order of severity having decided that it was not appropriate to conclude the case with no order.
68. The Committee was mindful of the fact that its role was not to be punitive and that the purpose of any sanction was to protect members of the public, maintain public confidence in the profession and in ACCA, and to declare and uphold proper standards of conduct and performance.



69. The Committee considered whether any mitigating or aggravating factors featured in this case.
70. The Committee accepted that there were no previous findings against Mr Shabbir.
71. The Committee had little information regarding the personal circumstances of Mr Shabbir. He mentioned during the investigation that he was unwell, but he did not suggest that this was relevant to the allegations nor had he provided any medical evidence. The Committee also noted that Mr Shabbir had not provided the Committee with any testimonials or references as to his character.
72. However, the Committee noted that Mr Shabbir had engaged with the process to the extent that he had corresponded with ACCA with regard to the allegations.
73. As for aggravating features, on the basis of the Committee's findings, it had been established that Mr Shabbir's behaviour had been dishonest. The steps Mr Shabbir had taken involved a level of determination and premeditation. This was not an isolated incident. The course of conduct extended over a period of time and represented significant and repeated acts of deceit. The Committee was entirely satisfied that his behaviour would undermine confidence in the profession and put at risk the reputation of ACCA.
74. The Committee also noted that Mr Shabbir had denied the allegations and therefore had not shown either insight or remorse.
75. The Committee concluded that neither an admonishment nor a reprimand would adequately reflect the seriousness of the Committee's findings.
76. The Committee then considered whether a severe reprimand would be an appropriate sanction. Again, taking account of the seriousness of its findings, the Committee did not consider that a severe reprimand would be sufficient or proportionate.

77. Mr Shabbir had been found to have acted dishonestly in his conduct. The Committee was also concerned that, based on its findings, the objective of his dishonest conduct was to gain an unfair advantage over those who had approached their practical training in an honest way. He may have become a member when he was not competent to do so. Therefore, this was conduct on Mr Shabbir's part which could have led to him achieving a level of success to which he was not entitled, and which was not merited. In this way, he could present a risk to the public. It was also conduct which was fundamentally incompatible with being a member of ACCA. It was also dishonest conduct.
78. The Committee had considered whether there were any reasons which were so exceptional or remarkable that it would not be necessary to exclude Mr Shabbir from membership of ACCA but could find none.
79. The Committee concluded that the only appropriate, proportionate and sufficient sanction was to order that Mr Shabbir shall be excluded from membership of ACCA.

### **COSTS AND REASONS**

80. The Committee had been provided with a detailed costs schedule (pages 1 to 2) and a simple costs schedule (pages 1 and 2). Both related to ACCA's overall claim for costs.
81. The Committee concluded that ACCA was entitled to be awarded costs against Mr Shabbir, all allegations, including dishonesty, having been found proved. The amount of costs for which ACCA applied was £6,893.50. Taking account of the complexity of the case, the Committee did not consider that the claim was unreasonable, although the actual time taken at the hearing was less than the estimated time.
82. In the Notice of Proceedings, Mr Shabbir had been informed by ACCA that, if the allegations were found proved, an application for costs would be made. A form was also sent to Mr Shabbir to complete with regard to details of his

income, assets and liabilities. Even though Mr Shabbir had responded to ACCA following service of proceedings, he had failed to provide ACCA with any details as to his financial circumstances. The Committee therefore approached its consideration of ACCA's claim on the basis that Mr Shabbir was able to pay any amount it considered to be reasonable and proportionate.

83. In all the circumstances, and in exercising its discretion, the Committee considered that it was reasonable and proportionate to award costs to ACCA in the reduced sum of £6,000.00.

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

84. Taking into account all the circumstances, the Committee decided that it was in the interests of the public for this order to take immediate effect.
85. In reaching its decision, the Committee was concerned that Mr Shabbir had achieved membership status by dishonest means. His case was to be distinguished from a case where an individual had become a member of ACCA legitimately and who subsequently became the subject of disciplinary proceedings for reasons unrelated to his application for membership. Therefore, it followed that, unless the effect of the order was immediate, there was a risk that Mr Shabbir may continue to hold himself out as a member pending the outcome of any appeal without the necessary skills and experience to conduct work which only a properly qualified member should undertake. In this way, he may represent a risk to the public. It was therefore in the interests of the public for the order to take immediate effect.
86. The Committee ordered that the interim order in respect of Mr Shabbir shall be rescinded.

**Mrs Kate Douglas**  
**Chair**  
**09 November 2021**