

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Syed Noor Ahmad

Heard on: Tuesday, 05 April 2022

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

Committee: Mrs Valerie Paterson (Chair)
Mr Ryan Moore (Accountant)
Dr Jackie Alexander (Lay)

Legal Adviser: Mr Alastair McFarlane

Persons present

and capacity: Mr Benjamin Jowett (ACCA Case Presenter)
Mr Jonathan Lionel (Hearings Officer)

Summary: Removal from the student register

Costs: £6,000

1. ACCA was represented by Mr Jowett. Mr Ahmad did not attend nor was he represented. The Committee had before it a bundle of papers, numbered pages 1 – 344, and a service bundle, numbered pages 1-17 and an additional bundle numbered pages 1-13.

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SERVICE/PROCEEDING IN ABSENCE

2. Having considered the service bundle, the Committee was satisfied that notice of the hearing was served on Mr Ahmad in accordance with the Complaints and Disciplinary Regulations 2014 (“CDR”).
3. Mr Jowett, for ACCA, made an application for the hearing to proceed in the absence of Mr Ahmad.
4. The Committee accepted the advice of the Legal Adviser.
5. The Committee noted that Mr Ahmad had last contacted ACCA by email on 10 April 2021. There has been no response to the notice of hearing, dated 08 March 2022, sent to the same email address or to follow-up emails dated 23 March 2022 and 31 March 2022 sent by the Hearing Officer. Further, there has been no response to a telephone call made by the Hearing Officer to Mr Ahmad’s registered telephone number on 04 April 2022.
6. The Committee was satisfied that, in the circumstances, Mr Ahmad had voluntarily disengaged from the process and that there was no reason for the Committee to conclude that he would attend any future hearing date if this matter were to adjourn today. Bearing in mind its duty to ensure the expeditious discharge of its regulatory function and the public interest, the Committee was satisfied that in all the circumstances it was just to proceed with the hearing in his absence. The Committee reminded itself that Mr Ahmad’s absence added nothing to ACCA’s case.

Allegations

Mr Syed Noor Ahmad, being currently and at all material times an ACCA student

1. Submitted or caused to be submitted to ACCA on or about 28 April 2017 an ACCA Practical Experience training record which purported to confirm:

- a. his Practical Experience Supervisor in respect of his practical experience training in the period 16 April 2014 to 28 April 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. he had achieved:
 - Performance Objective 1: Ethics and professionalism
 - Performance Objective 2: Stakeholder relationship management
 - 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
 - Performance Objective 7: Prepare external financial reports
 - Performance Objective 8: Analyse and interpret financial reports
 - Performance Objective 15: Tax computations and assessments

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

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

- c. In the alternative, conduct that demonstrates a lack of integrity.
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) His Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee; and /or
 - (ii) That the performance objective statements relating to the performance objectives referred to in paragraph 1b above accurately set out how the corresponding objective had been met.
4. By reason of his conduct, Mr Ahmad is guilty of misconduct pursuant to ACCA byelaw 8(a)(i) in respect of any or all the matters set out at 1 to 3 above.

BACKGROUND

7. Mr Ahmad became an ACCA student on 30 July 2007.
8. 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"). The PER requires trainees to achieve nine Performance Objectives ("POs"). For each PO the trainee must complete a personal statement. Each PO must be signed off by the trainee's Practical Experience Supervisor ("PES"). 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 be either a trainee's line manager or an external, qualified accountant, who liaises with the employer about the trainee's work experience.

9. ACCA's case against Mr Ahmad is that he entered into a fraudulent arrangement with Mr A to enable Mr Ahmad to complete his practical experience training.

ACCA'S SUBMISSIONS

10. Mr Ahmad commenced his training in May 2014, apparently under the supervision of Mr A. The relevant guidance applicable for the training commencing in May 2014 explains that the PES must be a qualified accountant and is supposed to support the trainee throughout their training, including in the planning of their POs.
11. ACCA contend that Mr Ahmad's PER record shows he claimed 36 months of workplace experience at Firm B between 16 April 2014 to 28 April 2017. This claimed period of employment was submitted to Mr A by Mr Ahmad and approved by Mr A on 30 April 2017. Mr Ahmad's PER record also shows he submitted nine PO statements for approval to Mr A on or about 30 April 2017. The PO statements were approved by Mr A on 01 May 2017.
12. ACCA submitted that Mr A was not a qualified accountant at the material times. Mr Ahmad asserted his supervisor was Mr A. ACCA's case was that Person A could not have acted as Mr Ahmad's supervisor. Person A's membership record indicates he did not become a member of ACCA until 23 September 2016.
13. ACCA also contended that Mr Ahmad's PO2, PO3, PO4, PO5, PO6, PO7, PO8 and PO15 statements were copied or mostly copied from Mr A's other former trainees' PO2, PO3, PO4, PO5, PO6, PO7, PO8 and PO15 statements of Mr A. It was further contended that Mr Ahmad had copied some of Mr A's PO statements, which Mr A had completed when he was a trainee in 2016 i.e. PO1, PO2, PO3, PO4, PO5, PO6, PO7, PO8 and PO15 statements.
14. ACCA's primary case was that Mr Ahmad was dishonest when he submitted his Practical Experience Training Record to ACCA in April 2017 because he asserted that Mr A was his PES when he knew that Mr A did not and could not supervise his PE training. Further, he was also dishonest in that he had not

achieved POs 1-8 and PO15, as the statements in support of these POs were copies of statements from other trainees and/or Mr A. A lack of integrity or reckless conduct were alleged as alternatives to dishonesty. ACCA contended Mr Ahmad's conduct amounted to misconduct.

MR AHMAD'S SUBMISSIONS

15. In an email response to ACCA in February 2021 Mr Ahmad stated

"Mr [A] came to my work place with a non-profit organisation to carry out some quality assurance that's how I met him and upon finding out that he's a qualified accountant I requested him to supervise my PER to which he agreed, He was not my line manager he confirmed the PER I write with my line manager at the time and used to provide supervision in person at my work place."

"I wrote the PER and then I would show him he guided me through the process and what elements are needed in each of the PER in order to meet the objectivity in that particular PER and then discuss and have it confirmed by my line manager"

Mr Ahmad also explained how he came to select the PO statements he submitted to Mr A for approval:

"I sifted through all the PER and decided which ones I could start my work on and achieve them I kept getting guidance/advice from [Mr A] on this matter and after carefully choosing my PER I wrote the statements and then claimed the elements and added [Mr A] as my supervisor and after that choose his name from the drop down menu and submitted them to him." (sic)

Mr Ahmad also stated in response to the question whether he wrote each of the POS in his own words:

"I confirm 100% that i solely completely wrote each of the performance objective set out in my purse logbook in my own words as per my understanding of it" (sic)

16. In summary, Mr Ahmad appeared to maintain that he thought Mr A was a valid supervisor and that he wrote all the PO statements in his own words and properly undertook the POs. He denied receiving assistance with submitting his POs or paying for the statements to be written and, in effect, denied dishonesty or any wrongdoing.

DECISION ON ALLEGATIONS AND REASONS

17. The Committee accepted the advice of the Legal Adviser. The standard of proof to be applied throughout was the ordinary civil standard of proof, namely the balance of probabilities. It reminded itself of Collins J's observations in Lawrance v. GMC [2015] EWHC 586 (Admin) to the effect that in cases of dishonesty, cogent evidence was required to reach the civil standard of proof.
18. The Committee heard that there had been no previous findings against Mr Ahmad and accepted that it was relevant to put his good character into the balance in his favour.

DECISION ON FACTS

19. The Committee reminded itself to exercise caution as it was working from documents alone. It noted the submissions of Mr Jowett for ACCA, and the written observations of Mr Ahmad.

Allegation 1

Submitted or caused to be submitted to ACCA on or about 28 April 2017 an ACCA Practical Experience training record which purported to confirm: -

- a. **his Practical Experience Supervisor in respect of his practical experience training in the period 16 April 2014 to 28 April 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).

20. The Committee was satisfied on the basis of the practical experience training record contained in the bundle and produced from ACCA's records that Mr Ahmad had submitted it or caused it to be submitted to ACCA on 28 April 2017. Further, the Committee accepted on the face of the document that it purported to confirm that Mr A was his PES from April 2014 to April 2017.

21. The Committee noted ACCA's documentary business record, which it accepted as being accurate, that Mr A only became a member of ACCA from 23 September 2016. It accepted that it was a requirement as set out in ACCA's Guidance that the PES be a member of ACCA or an IFAC qualified accountant. There was no evidence before the Committee to indicate the Mr A fulfilled the criteria to be a PES at all the material times. The Committee was therefore satisfied that Mr A could not supervise Mr Ahmad's PE training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance. Further, and consequentially, Mr A did not supervise Mr Ahmad's PE training in accordance with ACCA's requirements as set out and published in ACCA's PER Guidance. Further and in any event, the Committee rejected as less likely than not, any contention by Mr Ahmad that Mr A did supervise his PE training in accordance with the requirements. Whilst mindful that the burden of proof was on ACCA, the Committee noted that Mr Ahmad had provided no adequate detail, despite it being requested by ACCA, of the alleged supervision. There was no evidence that Mr A was related to Company B, where Mr Ahmad worked and there was no evidence Mr A provided a sufficient level of oversight of Mr Ahmad such that he could supervise his training in accordance with ACCA's requirements. Whilst Mr A became an ACCA member in September 2016, the Committee was satisfied that he did not supervise Mr Ahmad from then until April 2017 in accordance with the requirements, as there was no credible evidence before it of any supervisory relationship between Mr Ahmad and Mr A. Accordingly, the Committee was satisfied that Allegation 1 a) was proved.

b. he had achieved:

- **Performance Objective 1: Ethics and professionalism**
- **Performance Objective 2: Stakeholder relationship management**
- **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**
- **Performance Objective 7: Prepare external financial reports**
- **Performance Objective 8: Analyse and interpret financial reports**
- **Performance Objective 15: Tax computations and assessments**

22. The Committee accepted ACCA's evidence that the Training Record that Mr Ahmad submitted to ACCA (or caused to be submitted) contained PO statements for POs 1-8 and PO 15. Accordingly, the Committee was satisfied on the face of the document that it purported to confirm that Mr Ahmad had achieved POs 1-8 and PO 15 and therefore Allegation 1 b) was proved.

Allegation 2

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

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

23. The Committee next asked itself whether the proven conduct in Allegation 1 a) was dishonest.

24. The Committee considered what Mr Ahmad's belief was, as to the facts. Whilst mindful the burden of proof was on ACCA, it considered that Mr Ahmad had

provided no adequate details about what Mr A allegedly did for him as his supervisor or what checks or enquiries he had made as to the suitability for Mr A being a supervisor at the relevant time. There was no evidence before the Committee of efforts by Mr Ahmad to confirm that Mr A was an ACCA member at the time or was otherwise suitable to act as his supervisor. The Committee was mindful that it was the student's responsibility to ensure the supervisor was qualified to be his supervisor in accordance with ACCA's regulations. Further, there was no evidence of Mr A checking Mr Ahmad's work with any Line Manager at Firm B. The Committee was also satisfied that at the material time Mr A was not a member of ACCA. Further, it rejected as implausible any potential assertion by Mr Ahmad that he could have genuinely thought Mr A fulfilled the criteria to be his PE supervisor. In the circumstances the Committee was satisfied that Mr Ahmad knew that it was untrue to confirm that Mr A did and could supervise him. The Committee rejected any other basis such as mistake or carelessness. It was satisfied that this conduct was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 2 a) was proved.

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

25. The Committee next asked itself whether the proven conduct in Allegation 1 b) was dishonest.
26. The Committee considered what Mr Ahmad's belief was, as to the facts. It was satisfied that Mr Ahmad's statements for PO 1-8 and PO 15 were the same or nearly the same as Mr A's statements and that Mr Ahmad's statements for PO 2,3,4,5,6,7,8 and PO 15 bore striking similarities to the same POs of other trainees who were also approved by Mr A. The Committee compared Mr Ahmad's statements with those of other trainees and Mr A's contained in the records and noted that there were many examples of statements being duplicated across many different trainees. The Committee considered that it was almost impossible that two students could have

achieved the same POs in the same way. The similarities included the same typographical errors. The Committee rejected Mr Ahmad's assertion that the words were 100% his own and was satisfied that he knew at the time of submission that these were not his own PO statements and were not real world examples of training that he had undertaken himself. It was satisfied that he had submitted false POS with evidence of work place experience that he had not achieved. The Committee therefore rejected any assertion from Mr A had "mixed things up", as not credible. The Committee was therefore satisfied that Mr Ahmad's statements were false and had been copied from others. It made the reasonable inference on this finding of fact that Mr Ahmad had not done the work for or "achieved" the POs as described. It was satisfied that this conduct was dishonest according to the standards of ordinary decent people. Accordingly, it was satisfied that Allegation 2 b) was proved.

c. In the alternative, conduct that demonstrates a lack of integrity.

27. Given the Committee's findings in relation to Allegation 2a) and 2b) it did not consider the alternative of Allegation 2c). This was therefore not proved.

Allegation 3

- 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:**
- a. His Practical Experience Supervisor met the specified requirements in terms of qualification and supervision of the trainee; and /or**
 - b. That the performance objective statements relating to the performance objectives referred to in paragraph 1b above accurately set out how the corresponding objective had been met.**

28. Given the Committee's findings in relation to Allegation 2 a) and 2 b) it did not consider the alternative of Allegation 3. This was therefore not proved.

Allegation 4(a) - Misconduct

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

29. The Committee next asked itself whether, by submitting a fraudulent Practical Experience Training Record, Mr Ahmad was guilty of misconduct.
30. The Committee had regard to the definition of misconduct in byelaw 8(c) and the assistance provided by the case law on misconduct. It was satisfied that Mr Ahmad's actions brought discredit on him, the Association and the accountancy profession. It was satisfied that his conduct undermined one of the fundamental tenets of the profession – to be honest and not to fabricate documentation – and reached the threshold for misconduct.

SANCTIONS AND REASONS

31. The Committee noted its powers on sanction were those set out in Regulation 13(4). It had regard to ACCA's Guidance for Disciplinary Sanctions and bore in mind that sanctions are not designed to be punitive and that any sanction must be proportionate.
32. The Committee accepted the advice of the Legal Adviser.
33. The Committee had specific regard to the public interest and the necessity to declare and uphold proper standards of conduct and behavior. The dishonest behavior was serious. Trust and honesty are fundamental requirements of any professional. Dishonesty by a member of the accountancy profession undermines its reputation and public confidence in it.
34. The aggravating factors the Committee identified were:

- The behavior involved dishonesty which was pre-planned
 - The serious impact on the reputation of the profession
 - There was no evidence of insight into the seriousness of the conduct and into the future risk of repetition
35. The only mitigating factor the Committee identified was:
- A previous good character with no disciplinary record
36. Given the Committee's view of the seriousness of the misconduct, it was satisfied that the sanctions of No Further Action, Admonishment, Reprimand and Severe Reprimand were insufficient to highlight to the profession and the public the gravity of the proven misconduct.
37. The Committee reminded itself that it was dealing with a case of dishonesty and had specific regard to Section E2 of the Guidance in relation to dishonesty and was mindful of the case law to the effect that dishonesty lies at the top of the spectrum of misconduct. The Committee determined that his dishonest behaviour was fundamentally incompatible with Mr Ahmad remaining on the student register of ACCA and considered that the only appropriate and proportionate sanction was that he be removed from the student register.

COSTS AND REASONS

38. ACCA claimed costs of £6,401 and provided a detailed schedule of costs. The Committee noted Mr Ahmad has not provided any information as to his means. The Committee decided that it was appropriate to award costs to ACCA in this case and considered that the sum claimed by them was a reasonable one in relation to the work undertaken. It made a reduction in the Case Presenter and Hearing Officer's fees to allow for the fact that case of not taking the full day as anticipated. Accordingly, the Committee concluded that the sum of £6,000 was appropriate and proportionate. It ordered that Mr Ahmad pay ACCA's costs in the amount of £6,000.

EFFECTIVE DATE OF ORDER

39. The Committee was satisfied that, given Mr Ahmad was still a student the grounds for imposing an immediate order were not made out and the order would take effect in the ordinary way.

Mrs Valerie Patterson
Chair
05 April 2022