

HEARING

DISCIPLINARY COMMITTEE OF THE ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

REASONS FOR DECISION

In the matter of: Mr Talha Sohail

Heard on: Wednesday, 13 April 2022

Location: Held remotely due to the Covid-19 Pandemic

Committee: Mr Martin Winter (Chair),
Mr David Horne (Accountant),
Ms Catherine Brown (Lay Member)

Legal Adviser: Mr Richard Ferry-Swainson

Persons present

and capacity: Ms Michelle Terry (Case Presenter)
Ms Anna Packowska (Hearings Officer)

Summary: Allegations (except those in the alternative) and misconduct
found proved.
Member excluded from Register.
Cost to ACCA £3500.00

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/SERVICE OF PAPERS

1. The Disciplinary Committee (“the Committee”) convened to consider a number of Allegations against Mr Sohail. Ms Terry appeared on behalf of ACCA. Mr Sohail attended and was represented by Mr Lunat of Ison Harrison Solicitors.
2. The papers before the Committee were in a Main Bundle, numbered 1 to 115, an Additional Bundles (2) consisting of 7 pages, an Additional Bundles (3), consisting of 17 pages and a 2-page application to withdraw allegation 3.2. There was also a service bundle numbered 1 to 19 and a costs schedule.

APPLICATION TO AMEND THE ALLEGATION

3. At the outset of the hearing Ms Terry made an application to withdraw allegation 3.2 on the basis that there was no real prospect of a reasonable tribunal finding the allegation proved because there had been no breach of ACCA’s bylaws or Regulations.
4. Mr Sohail had been notified of the application in advance of the hearing and Mr Lunat, on his behalf, indicated that there was no objection to the application.
5. The Committee considered the application with care and accepted the advice of the Legal Adviser that it could amend the allegation at any stage of the proceedings provided the relevant person is not prejudiced in the conduct of their defence and that would include withdrawing an allegation where there was no evidence to support it. The Committee agreed to withdraw Allegation 3.2 on the basis that there was no evidence that the conduct alleged, if found proved, amounted to a breach of ACCA’s byelaws or Regulations and therefore no realistic prospect of a positive finding in relation to it.

ALLEGATIONS/BRIEF BACKGROUND

6. It is alleged that Mr Sohail is liable to disciplinary action on the basis of the following Allegations (as amended) :

1. Mr Tahla Sohail caused or permitted another to impersonate a director of MacMahon Leggate Chartered Accountants during a telephone conversation on 03 November 2020 in order to obtain employment with a third party.
2. Mr Tahla Sohail's conduct at paragraph 1 was:
 - 2.1 Dishonest in that he sought to cause or permit another to impersonate the complainant for personal gain; or in the alternative;
 - 2.2 Any or all of the conduct referred to in paragraph 1 above demonstrates a failure to act with integrity.
3. By reason of his conduct, Mr Tahla Sohail was:
 - 3.1 Guilty of misconduct pursuant to bye-law 8(a)(i), in respect of any or all of the matters set out at allegations 1 and 2 above.
7. Mr Sohail was admitted as a Member of ACCA on 14 September 2018. He does not hold a Practising Certificate.
8. On 05 November 2021, ACCA received a complaint from Person A, a principal at MacMahon Leggate Chartered Accountants (Firm A), alleging that Mr Sohail had impersonated him in order to obtain an employer reference for a job with Person B of Chartered Accountancy Firm B.
9. Person A provided a witness statement in which he confirmed that Firm A had employed Mr Sohail for just over a year, between 09 September 2019 and 16 October 2020.
10. On 03 November 2020, Person B sent an email to Firm A. The subject title was "Talha Sohail" and the email said:

"Hi [name redacted]"

Around 11.45 today I spoke to [Person A] regarding the above.

Can you please confirm that was the case as the phone call came from a different number - not your regular office number of [number quoted].”

11. Person A said it became clear after he spoke with Person B that an individual had impersonated him in order to provide a false reference for Mr Sohail, with the intention of obtaining employment with Person B. Person A said he could not have been the person who made the call to Person B as he had been attending a meeting at the time of the call.

12. Email correspondence showed that Mr Sohail subsequently contacted Person B to enquire whether Person A had provided the reference. Mr Sohail said to Person B that he had received a text from Person A saying that Person B missed his call. Person B responded saying he had spoken to another person with the same name as Person A and enquired whether there were two partners with the same name. Mr Sohail responded by saying that there were two people with the same name but only one manager. Person B responded saying that must be confusing and Mr Sohail responded saying it could be and asking “*So did you get all the references?*”

13. On 04 November 2020, Person A wrote to Mr Sohail as follows:

“It has come to my attention that you have sought to secure a new position by asking an associate of yours to fraudulently impersonate myself as your employment referee.

This came to light yesterday afternoon when I had a conversation with [Person B] of [Firm B] Chartered Accountants.

As a Chartered Accountant, my name is my livelihood, and by your actions you have knowingly or otherwise taken steps to besmirch my good name and that of [Firm A].

As members of Professional Accountancy Bodies we are both governed and bound by a Code of Ethics that provide us with very clear guidance as to how we are expected to behave not only in our professional lives but also beyond. The Code also governs how we are expected to behave in our dealings with each other as professionals.

Therefore, having spoken with my Professional Body and yours I am left with no alternative but to file a complaint against you. This complaint will be submitted along with all the supporting evidence I have in my possession.

Both Professional Bodies take a very dim view of their members behaving fraudulently. By taking this step I am doing all I can to uphold the integrity of a profession I hold very dear.”

14. In an email dated 11 March 2021, Mr Sohail provided ACCA with his response to the allegations. He confirmed that he worked at Firm A between 09 September 2019 and 15 October 2020 as a Senior Accountant. He said he was not sure why his employment there was terminated. He said that apparently, they were unhappy with his work there but that they had never once made him aware of that, or asked him to improve. Instead, he was suddenly one evening handed a termination letter and ushered from the building via the backdoor without even being able to say anything to his colleagues. He described it as *“The most embarrassing moment of my life”*.
15. Mr Sohail went on to say that after he unexpectedly got the sack from Firm A he was worried about how he would pay his bills, particularly with his wife being pregnant, so he needed to find a job quickly. He was pleased to find what he described as the *“perfect role”* with Person B. He passed the interview and gave his referees from his previous employers. However, after two days of not receiving any references, Person B contacted Mr Sohail and asked him to contact his referees and let them to know to expect a call from Person B.
16. Mr Sohail said he called Firm A but no one answered or the call was not going through. Mr Sohail then said:

"I sent a WhatsApp voice message to my friend with all details and asked him for favour as he was in Burnley so if he can go and ask [Firm A] to come back to [Person B] with the reference (to be honest I didn't want to speak to them anyway because of the way I was sacked and humiliated). He had my LinkedIn details from before. My friend knew that I don't want to speak to them too so He said 'Don't worry I will handle it' He knew how badly I needed this job and that I would be struggling financially so instead of going to [Firm A] he called [Person B] directly because in his head he was thinking I have worked there anyway so it's not a big deal and they just want to confirm I have worked there. After speaking to [Person B] my friend told me that 'It's Done' . I spoke to [Person B] after some time and asked if he has got the reference and then he said he has spoken to another [person with the same name as Person A], I wasn't sure what he is on about but my sixth sense was telling me that my friend might have messed up. When I asked my friend he told me he called [Person B] being [Person A] because he thought [Firm A] would have caused a problem in the reference and the way they sacked me unfairly he thought it is best not to involve them at all. My friend knew what [Firm A] had done to me (unfair dismissal) and how upset I was for a few days because of the humiliation so in his mind he thought he doesn't need to involve them as he can give a reference himself because it is just about confirming the dates I worked there. I was very annoyed with him because clearly this is not what I asked him to do and I did apologies to [Person A] personally afterwards that this was never my intention and it wasn't meant to happen and it won't happen again." (sic)

17. Mr Sohail went on to say:

*"I still feel that it was my mistake and I shouldn't have involved my friend but because he wasn't an accountant so he wasn't aware of the consequences. I made it very clear to him not to do that ever again. Now here are a couple of proves that it was never personally my intention to steal [Person A's] identity. **Firstly** If it was my intention to cheat then why would I have given [Person B] the correct details of [Person A] in the first place? [Person B] did call [Person A] at [Firm A] (correct landline number) 3 times on different occasions ([Person A] afterwards told me that he was in the meeting every*

*time and he did receive the call) and when he couldn't get to him only then [Person B] told me that he can't get to [Person A] and then after that I involved my friend and he did what he shouldn't have done. **Secondly and most importantly, I have ACTUALLY worked on those dates at [Firm A]** then WHY WOULD I WANT TO COMMIT SUCH A BIG MISTAKE and steal someone identity just to prove what I have actually done anyway? I mean there is no incentive or logical reason as it doesn't make sense why would I want to do that because I was employed there anyway!"*

18. Mr Sohail concluded by saying:

"I offer my unconditional apology to ACCA, [Person A] and [Person B] and I promise that I will make sure it doesn't happen again. I will make sure my accounts are only used by myself alone and I won't involve my friends in any such matters. I hope I can be forgiven this time clearly because it was never my intention to do it. Please accept my apologies this time ACCA is my bread and butter."

19. ACCA subsequently wrote to Mr Sohail asking him to provide the details of the friend that impersonated Person A on his behalf so that ACCA could corroborate his version of events.
20. On 29 March 2021, Mr Sohail provided the details of his friend, as requested, together with three references from previous employers.
21. The first of those three references confirmed that Mr Sohail had worked as a Client Manager at that firm from 06 November 2017 to 31 July 2018. He was said to have been a valued member of the team, who *"worked accurately with good moral standards always adopting a professional character throughout."* He *"attended to his clients diligently and cared about good management and accurate information."*
22. The second reference stated that Mr Sohail had worked with that company for more than eight years, between February 2009 and October 2017, as a Management Accountant. He was described as *"very organised, reliable and*

hard working.” It was also stated that he was *“honest and very professional in his job. He made good friends here and all team members got along very well with him.”* He said they had never received any complaints about Mr Sohail.

23. The third reference stated that they were able to provide an employment reference to confirm the start and end date plus job title, but that they were not able to provide a character reference. The dates were 06 August 2018 to 30 August 2019 and his job title was Accountant for [Firm C].
24. Person B was contacted by ACCA to be a witness and provide a statement. however, Person B did not want to be a witness and so no statement was obtained from him.
25. ACCA made many attempts to contact the friend [Person C] named by Mr Sohail as the person who made the call to Person B. However, Person C did not answer or return any of the calls.
26. However, on 14 June 2021, Person C sent an email to ACCA saying he had learned from Mr Sohail that he had missed ACCAs calls and email. He invited ACCA to contact him at a pre-arranged time. However, by this date ACCA had concluded its investigation and therefore advised Mr Sohail that it was a matter for him whether he wished to provide any evidence from Person C, together with proof of Mr C’s identity.
27. On 22 June 2021, Mr Sohail sent an email to ACCA providing his response to the case, a statement from Person C and ID for Person C.
28. In his response to the case Mr Sohail detailed how he felt that some facts were not considered and that his earlier response had been *“altogether neglected”*. He emphasised that it was his friend who, without his consent, impersonated Person A. He accepted it was his mistake to have involved his friend but emphasised that there was *“no bad intention.”* He explained how he only went to his friend because he was reluctant to contact Firm A in light of the way in which his employment had been terminated. He also highlighted the fact that he had given Person B the correct contact details of Person A. Furthermore, he provided a LinkedIn thread which showed he had told Person B he had asked

someone to give the message to Person A as he, Mr Sohail, had not been able to get in touch with him. This, said Mr Sohail, was “*sufficient proof that I did ask my friend to contact [Person A] which backs up what I said before.*”

29. When explaining the relevance of this, Mr Sohail said:

“... it tells you if I wanted to impersonate Mr [Person A] I wouldn't have given [Person B] the CORRECT contact details and that [Person B] actually contacted them on those details. [Person B] was not getting a response from them and it was only after this that I involved my friend and my LinkedIn messages to [Person B] above proves that on 3rd Nov 2020 when no complaint was made against me I said to [Person B] that I have asked someone to contact [Firm A] for reference.”

30. Mr Sohail said the LinkedIn messages proved his friend was involved and on the question of whether he permitted his friend to impersonate Person A he said:

“The fact that the correct contact details of [Person A] were given to [Person B] proves that it was never my intention to do misconduct or impersonate Mr [Person A] or ask someone to impersonate him otherwise it was rather easy for me to give [Person B] my friend's local number saying that it's [Person A's] number. Again the correct details were given because it was never my intention to impersonate.”

31. Mr Sohail said it was not him that spoke to Person B, who in any event would have recognised his voice, having interviewed him on a call lasting an hour and having spoken several times since. He highlighted the point that neither Person A nor Person B claimed it was him, Mr Sohail, who made the call to Person B pretending to be Person A.

32. Mr Sohail also emphasised the point that he did work for Firm A on the dates he said he did.

33. Mr Sohail highlighted the fact that in the ten years he had worked, as shown by his three references, there had been no complaints made about his conduct and he asked ACCA to not look at Person A's complaint on its own but rather to look at the "whole picture."
34. In support of his case, Mr Sohail pointed to the statement provided by Person C.
35. Person C said:

"I confirm that I called [Person B] and I said to him I was [Person A]. I was thinking that he only needs to confirm if Talha has worked there on those dates which he did anyway so its not a big deal. I didn't know that it will cause Talha that big trouble. Talha never asked me to do it. He just told me to ask his employer to get back to [Person B] as I was in Burnley near his job place which was otherwise 40 mins drive from Talha's house.

Talha Sohail is my very very close friend and he shared to me how badly his previous employer sacked him. He was very sad that day when they told him to use the back door to get out and didn't even let him meet his friends who he was close to. In covid 19 times when new jobs are already hard to get and his wife was pregnant with his first baby Talha was very worried about his future. One day he told me about his new job with [Person B] and that he needed reference from [Person A] but [Person A] was not responding to [Person B's] request for the reference. Then Talha told me to ask [Person A] to come back to him and he said he doesn't want to meet meet them because of the way he was sacked and it still makes him sad they made him use the back door. Now because I knew how upset Talha was thinking about his future with his wife and child and how badly he needed the job I thought [Person A] might not give the reference and [Person B] only needed to confirm the job dates which is not a big deal as Talha has worked there so I called [Person B] and sent him few messages from Linkedin which I don't remember now what it was.

Talha told me that this has caused him a big trouble and I never thought it was a big deal. I am sorry for doing this but I never claimed something which Talha didn't do. If [Person A] would have given [Person B] the reference when he asked then none of this would have happened. But I am sorry again and I promise I will never do such thing again as I know now how serious thing it is."

36. A copy of Person C's driving licence was provided to the Committee.
37. Person C, however, did not attend to give evidence. When asked if he would be attending, Mr Sohail, in an email dated 17 March 2022, said:

"We are not relying on any witness as I have accepted all the allegations already in my case management form."

38. It was pointed out to Mr Sohail by ACCA, that although he had made admissions in the Case Management Form, based on the statement above provided by Person C, it appeared that he was defending the case. Accordingly, if he wished to rely on the evidence of Person C he would need to ensure he was available for the hearing.
39. Mr Sohail did not respond directly to that email, but in an email sent to ACCA on 22 March 2022 he provided six references from his previous employers which spoke of his honesty, integrity and professionalism.

DECISION ON FACTS/ALLEGATION AND REASONS

40. The Committee considered with care all the evidence presented and the submissions made by Ms Terry and those made by Mr Lunat. The Committee accepted the advice of the Legal Adviser and bore in mind that it was for ACCA to prove its case and to do so on the balance of probabilities.
41. Mr Sohail, indicated that all the factual allegations were admitted. Mr Sohail also admitted that his behaviour amounted to misconduct. However, the Committee noted Mr Sohail's responses to ACCA that he had been unaware of

the action taken by his friend, Person C. In such circumstances, if believed, it could not be said that he had caused or permitted another to impersonate Person A. If he had not caused or permitted another to impersonate Person A then his conduct could not be described as dishonest. Accordingly, the Committee sought clarification from Mr Lunat about what his client was now saying had happened.

42. Mr Lunat said that Mr Sohail had changed his position (as indicated by his response in the Case Management Form) and that now his case was that he was aware of the phone call made by Person C, which was made on his instructions and with his full involvement and knowledge. Mr Lunat confirmed that Mr Sohail was aware Person C sought to impersonate Person A and that it was on his instructions. Mr Sohail also admitted that when he said there was more than one person with the name of Person A that was a false statement. He also admitted that he had been the author of the LinkedIn messages. Mr Sohail also said that Person C did exist but that the statement provided by Person C had been written at Mr Sohail's request and direction and was false in its content.

Allegation 1

43. Admitted and found proved.

Allegation 2.1

44. Admitted and found proved.
45. Having found Allegation 2.1 proved it was not necessary for the Committee to consider Allegation 2.2, which was alleged in the alternative.

Allegation 3.1

46. Having found the facts proved in Allegations 1 and 2.1, the Committee then considered whether they amounted to misconduct. The Committee noted that Mr Sohail had caused a friend to make a phone call impersonating Person A in

order to obtain employment with a third party. This admitted dishonest conduct fell far short of the standard expected of a member of ACCA. It brings discredit upon Mr Sohail, the profession and ACCA. The Committee was in no doubt that, whatever the reasons behind the conduct, other members of the profession and indeed the public, would find this behaviour to be deplorable and sufficiently serious enough to amount to misconduct.

SANCTION AND REASONS

47. In reaching its decision on sanction, the Committee took into account the submissions made by Ms Terry and those made by Mr Lunat. The Committee referred to the Guidance for Disciplinary Sanctions issued by ACCA and had in mind the fact that the purpose of sanctions was not to punish Mr Sohail, but to protect the public, maintain public confidence in the profession and maintain proper standards of conduct, and that any sanction must be proportionate. The Committee accepted the advice of the Legal Adviser.
48. During Mr Lunat's submissions to the Committee references were made to health and private matters relating to Mr Sohail and his family and the Committee agreed that any such references should be marked private in order to protect Mr Sohail's personal life.
49. Mr Lunat invited the Committee to consider a severe reprimand in this case and referred the Committee to a number of other ACCA Disciplinary Committee decisions whereby members found to have been dishonest received a severe reprimand. In mitigation he said the specific circumstances of this case led Mr Sohail to panic. He said that the circumstances surrounding his dismissal resulted in the "*worst moment of his life*". [Private] with Covid-19 restrictions in place he feared being unable to find another job. [Private]. All this, said Mr Lunat, affected Mr Sohail's judgment at the time.
50. Mr Lunat emphasised Mr Sohail's otherwise clean record since he became a Member of ACCA in 2008 and that this was a foolish, isolated act as a result of panic, which clouded his judgement. He referred the Committee to the positive

references and that Mr Sohail always performed well and had been highly regarded.

51. Mr Sohail addressed the Committee. He said:

“I am extremely sorry for all my actions and especially the length I went to to justify the wrongdoings and my admission being made in the 11th hour. This is not what is expected from a professional accountant and I am extremely sorry, particularly for the lengths I went to. I am not proud of it and no way can I justify my behaviour, there were mitigating factors but I cannot justify it. I knew my mind was not in a state that I could work anywhere, so after it happened I did no job for 8 months because I was not in a right state of mind to work in the profession for a while. I went to Pakistan and stayed with my family and cleared my mind. I then realised what I had done was wrong and that is why now I have admitted matters. I need to apologise to [Person A] as well.”

52. Mr Sohail indicated that he had now been able to gain employment with a previous employer (from whom there was a reference) and he said he had told them all about his behaviour and that it was his fault.

53. When deciding on the appropriate sanction, the Committee carefully considered the aggravating and mitigating features in this case.

54. The Committee considered the following aggravating features: high level of dishonesty; the conduct involved the impersonation of a fellow professional accountant; the significant period during which Mr Sohail denied his actions and attempted to deceive ACCA into believing he had not acted in the way alleged, thereby prolonging the length, cost and complexity of the investigation; the level of deceit, which included the involvement of a third party in that deceit and the creation of a false statement by that third party; a deliberate, premeditated plan for his own financial gain.

55. The Committee considered there to be the following mitigating factors: the absence of any previous disciplinary record with ACCA; the, albeit late, admissions, suggesting some developing insight; positive references, although

it was not clear that all the authors were aware of Mr Sohail's change of position in relation to the matters alleged; [Private].

56. The Committee noted the previous disciplinary findings referred to by Mr Lunat but considered there to be clear distinctions between those cases and this case and noted the importance of deciding this case on its own merits.
57. The Committee did not think it appropriate, or in the public interest, to take no further action or order an admonishment in a case where a member had acted dishonestly by instructing a friend to impersonate a previous employer in order to gain employment with a third party.
58. The Committee then considered whether to reprimand Mr Sohail. The guidance indicates that a reprimand would be appropriate in cases where the conduct is of a minor nature, there appears to be no continuing risk to the public and there has been sufficient evidence of an individual's understanding, together with genuine insight into the conduct found proved. The Committee did not consider Mr Sohail's conduct to be of a minor nature and he had shown limited insight into his behaviour. The Committee noted that when addressing factors relevant to seriousness in specific case types, ACCA's Guidance indicates that misleading ACCA is considered to be very serious. Accordingly, the Committee concluded that a reprimand would not adequately reflect the seriousness of the conduct in this case.
59. The Committee then considered whether a severe reprimand would adequately reflect the seriousness of the case. The guidance indicates that such a sanction would usually be applied in situations where the conduct is of a serious nature but where there are particular circumstances of the case or mitigation advanced which satisfy the Committee that there is no continuing risk to the public and there is evidence of the individual's understanding and appreciation of the conduct found proved. The guidance adds that this sanction may be appropriate where most of the following factors are present:
 - the misconduct was not intentional and no longer continuing;
 - evidence that the conduct would not have caused direct or indirect harm;

- insight into failings;
 - genuine expression of regret/apologies;
 - previous good record;
 - no repetition of failure/conduct since the matters alleged;
 - rehabilitative/corrective steps taken to cure the conduct and ensure future errors do not occur;
 - relevant and appropriate references;
 - co-operation during the investigation stage.
60. The Committee considered that whilst some of these factors applied in this case, a number did not and that accordingly a severe reprimand would not adequately reflect the seriousness of Mr Sohail's behaviour. His misconduct was intentional and deliberate; he had demonstrated only limited insight at the eleventh hour; he appeared to be co-operating during the investigation stage whilst in reality he was weaving a web of deceit, colluding with a third party in providing false statements and false accounts of what happened in an attempt to hide the truth from ACCA.
61. The Committee noted that the Association provides specific guidance on the approach to be taken in cases of dishonesty. In Part E2 of the guidance it states that dishonesty is said to be regarded as a particularly serious matter, even when it does not result in direct harm and/or loss, or is related to matters outside the professional sphere, because it undermines trust and confidence in the profession. The guidance states that the courts have consistently supported the approach to exclude members from their professions where there has been a lack of probity and honesty and that only in exceptional circumstances should a finding of dishonesty result in a sanction other than striking off. The guidance also states that the public is entitled to expect a high degree of probity from a professional who has undertaken to abide by a code of ethics. The reputation of ACCA and the accountancy profession is built upon the public being able to rely on a member to do the right thing in difficult circumstances. *"It is a cornerstone of the public value which an accountant brings."*
62. The Committee bore in mind these factors when considering whether there was anything remarkable or exceptional in Mr Sohail's case that warranted anything

other than exclusion from membership. The Committee was of the view that, notwithstanding the mitigation in this case, there were no exceptional circumstances that would allow it to consider a lesser sanction. It therefore concluded that the only appropriate and proportionate sanction was exclusion. The combination of instructing a friend to impersonate a fellow professional accountant in an attempt to gain employment, followed by the lengths he went to in an attempt to cover up his conduct and deceive ACCA into believing he had known nothing about what his friend had done, in particular drafting a false statement to be sent to ACCA, represented a catalogue of dishonest behaviour. Furthermore, there had been a persistent denial right up until the completion of the Case Management Form and even then it was not clear quite what he was admitting. The Committee considered such behaviour to be a serious departure from relevant professional standards, it was fundamentally incompatible with being a member of ACCA and undermines the integrity of ACCA's regulatory process. This blatant deliberate and dishonest conduct was such a serious breach of byelaw 8 that no other sanction would adequately reflect the gravity of his offending behaviour.

63. The Committee also considered that a failure to exclude a member from the register who had behaved in this way would seriously undermine public confidence in the profession and in ACCA as its regulator. The public need to know it can rely on the integrity, ability and professionalism of those who are members of ACCA. In order to maintain public confidence and uphold proper standards in the profession it was necessary to send out a clear message that this sort of behaviour is unacceptable.
64. The Committee therefore ordered that Mr Sohail be excluded from membership.

COSTS AND REASONS

65. ACCA applied for costs in the sum of £7154.50. The Committee was provided with a schedule of costs. The Committee was satisfied that the costs claimed were appropriate and reasonable. However, the Committee noted that the hearing had taken less time than envisaged and that a reduction for the amount

of time recorded for the Case Presenter and Hearings Officer would be appropriate.

66. In an email dated 22 March 2022, Mr Sohail said, *“I cannot pay this much cost with my current financial situation. Do I appeal it after the hearing?”* ACCA responded by attaching ACCA’s Guidance on Costs Orders and the Statement of Financial Position, which it invited Mr Sohail to complete. Mr Sohail subsequently returned the completed Statement, together with some bank statements, indicating that he had very little disposable income.
67. Mr Lunat added that with the increased cost of living Mr Sohail’s expenses would almost certainly now exceed his income and he urged the Committee to take into account Mr Sohail’s limited means when exercising its discretion in relation to costs. The Committee accepted that this was a legitimate reason for allowing for some reduction in the costs requested. However, it was right that Mr Sohail should have to pay something towards the costs of the case which otherwise have to be met by other Members of ACCA.
68. In light of its observations above, the Committee reduced the amount requested and made an order in the sum of £3500.00.

EFFECTIVE DATE OF ORDER

69. In light of its decision to exclude Mr Sohail from ACCA and the seriousness of his misconduct, the Committee decided it was in the interests of the public to order that the sanction have immediate effect.

Mr Martin Winter
Chair
13 April 2022